



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mailstop 3233

June 5, 2018

Via E-mail

Rebecca B. Sandberg  
Vice President, General Counsel and Secretary  
Two Harbors Investment Corp.  
575 Lexington Avenue, Suite 2930  
New York, NY 10022

**Re: Two Harbors Investment Corp.  
Registration Statement on Form S-4  
Filed May 25, 2018  
File No. 333-225242**

Dear Ms. Sandberg:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact me at 202-551-3758 with any questions.

Sincerely,

/s/ Sandra Hunter Berkheimer

Sandra Hunter Berkheimer  
Staff Attorney  
Office of Real Estate and  
Commodities

cc: S. Gregory Cope  
Vinson & Elkins L.L.P.  
Via E-mail